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**ANNUAL AUDITED REPORT**  
**FORM X-17A-5**  
**PART III**

Processing  
Section

FEB 27 2009

SEC FILE NUMBER
8-41868

**Information Required of Brokers and Dealers Pursuant to Section 17 of the  
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder**

REPORT FOR THE PERIOD BEGINNING 01/01/08 AND ENDING 12/31/08  
MM/DD/YY MM/DD/YY

**A. REGISTRANT IDENTIFICATION**

NAME OF BROKER-DEALER: GLP Investment Services, LLC

OFFICIAL USE ONLY

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

FIRM I.D. NO.

37000 12 Mile Road, Suite 101

(No. and Street)

Farmington HillsMI48331

(City)

(State)

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

Michael McEvilly248-489-0101

(Area Code - Telephone Number)

**B. ACCOUNTANT IDENTIFICATION**

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*

Freedman & Goldberg, CPA's, P.C.

(Name - if individual, state last, first, middle name)

31150 Northwestern Hwy., Suite 200 Farmington Hills, MI48334

(Address)

(City)

(State)

(Zip Code)

**CHECK ONE:**

- ☒ Certified Public Accountant  
☐ Public Accountant  
☐ Accountant not resident in United States or any of its possessions.

**FOR OFFICIAL USE ONLY**

\*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

SEC 1410 (06-02)

Potential persons who are to respond to the collection of  
information contained in this form are not required to respond  
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## OATH OR AFFIRMATION

I, Michael McEvilly, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of GLP Investment Services, LLC, as of December 31, 20 08, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

  
Signature  
Managing Member  
Title

  
Notary Public

PATTY L. DOCKHAM  
Notary Public, State of Michigan  
County of Oakland  
My Commission Expires May 30, 2011  
Acting in the County of Oakland

This report \*\* contains (check all applicable boxes):

- ☒ (a) Facing Page.
- ☒ (b) Statement of Financial Condition.
- ☒ (c) Statement of Income (Loss).
- ☒ (d) Statement of Changes in Financial Condition.
- ☒ (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- ☐ (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- ☒ (g) Computation of Net Capital.
- ☐ (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- ☐ (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
- ☒ (j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
- ☐ (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- ☒ (l) An Oath or Affirmation.
- ☐ (m) A copy of the SIPC Supplemental Report.
- ☐ (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

**\*\*For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).**

GLP INVESTMENT SERVICES, LLC  
STATEMENTS OF FINANCIAL CONDITION

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As of December 31, 2008 and 2007

**ASSETS**

	2008	2007
Cash	\$ 19,466	\$ 15,927
Receivables from Broker-Dealers and Clearing Organization	29,269	60,479
Prepaid License	12,404	10,818
NASD Membership	45,380	45,380
Office Equipment, at cost, Less Accumulated Depreciation of \$5,523 and \$4,713	1,076	1,886
<b>Total Assets</b>	<b>\$ 107,595</b>	<b>\$ 134,490</b>

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**LIABILITIES AND MEMBERS' CAPITAL**

Liabilities:

Payables to Commissioned Agents	\$ 29,629	\$ 43,453
Accounts payable, accrued expenses and other liabilities	2,293	3,061
<b>Members' Capital</b>	<b>75,673</b>	<b>87,976</b>
<b>Total Liabilities and Members' Capital</b>	<b>\$ 107,595</b>	<b>\$ 134,490</b>

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See accompanying notes to financial statements.